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ABSTRACT

Used to determine grant rates for state financial support and as an accountability report to citizens, this unit cost report presents data for fiscal year (FY) 1992 on course offerings, enrollments and costs for Illinois public community colleges. Specifically, data are presented on midterm enrollments in student semester credit hours; costs for direct instructional salaries; direct departmental costs, such as contractual services, supplies, travel, and equipment; direct instructional equipment costs; and indirect costs in total dollar amounts. Highlighted findings include the following: (1) the average net instructional unit cost in the community colleges was $123.44, an increase of $1.70 from FY 1991; (2) the average full instructional unit cost was $129.24; (3) state average instructional costs per unit included direct salary costs of $47.83, direct department costs of $8.81, and direct equipment costs of $1.32; (4) state average support services costs per unit included academic administration and planning costs of $10.32, learning resources costs of $4.58, and student services costs of $11.52; (5) state average unit costs were $125.85 for Baccalaureate and General Academic programs, $134.11 for Business Occupational programs, and $99.67 for General Studies programs; and (6) public service expenditures decreased $1.9 million in FY 1992. Unit cost totals from FY 1986 through FY 1992, and comparative data for the different campuses in the Illinois system are provided. (PAA)

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Fiscal Year 1992 Unit Cost Report

for the Illinois Public Community Colleges

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HIGHLIGHTS OF THE FISCAL YEAR 1992 UNIT COST REPORT FOR ILLINOIS PUBLIC COMMUNITY COLLEGES

1. The fiscal year 1992 state average net instructional unit cost in the public community college system in Illinois was $123.44. This represents an increase of $1.70 (1.4 percent) from the fiscal year 1991 state average of $121.74. Net instructional unit costs from fiscal year 1986 through fiscal year 1992 are shown in this report (see pages 3 and 4 for details).

2. The fiscal year 1992 state average unit cost measures calculated in this study were:

net instructional unit cost	$123.44
full instructional unit cost	$129.24
total institutional unit cost	$139.26

(See pages 5 and 6 for details.)

3. The fiscal year 1992 state average unit costs for the cost categories that comprise instruction in Illinois public community colleges were:

direct salary cost	$47.83
direct department cost	$8.81
direct equipment cost	$1.32
allocated indirect cost	$48.79
operation and maintenance cost	$16.21
building rental cost	$.38

(See pages 7 and 8 for details.)

4. The state average unit costs for support services in the public community colleges of Illinois during fiscal year 1992 were as follows:

academic administration and planning cost	$10.32
learning resources cost	$4.58
student services cost	$11.52
administrative data processing cost	$3.46
general administration cost	$8.74
auxiliary services cost	$.42
general institutional cost	$9.75

(See pages 9 and 10 for details.)

5. The Fiscal Year 1992 Unit Cost Study analyzed unit costs in the seven instructional categories utilized for state funding purposes. The differential funding for these seven categories is based on their differential unit costs. The state average unit cost, excluding State Community College of East St. Louis, for each category is shown below:

Baccalaureate and General Academic	$125.85
Business Occupational	$134.11
Technical Occupational	$150.92
Health Occupational	$180.07
Remedial Education	$118.65
Adult Basic Education/ Adult Secondary Education (ABE/ASE)	$87.72
General Studies	$99.67

(See pages 11 and 12 for details.)

6. Public service expenditures decreased $1.9 million in fiscal year 1992 to $65.8 million. Public service includes noncredit community education and community service activities for governmental agencies, local business and industry, and the general community.

FISCAL YEAR 1992 UNIT COST REPORT FOR THE ILLINOIS PUBLIC COMMUNITY COLLEGES

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INTRODUCTION

The Unit Cost Study is an annual project involving the direct participation of all public community colleges in Illinois. Each college submits basic data on course offerings, enrollments, and costs to the Illinois Community College Board staff, who in turn check the data for consistency with credit hour claims and financial reports and then compile the various reports of the Unit Cost Study.

The Unit Cost Study provides the Illinois Community College Board and the Illinois Board of Higher Education with information needed to perform their planning and coordinating functions. It also provides the individual community colleges with a useful tool in local planning, evaluation, and management. The study provides the basic cost information for determining the credit hour grant rates that are the basis for state financial support to public community colleges. In addition, the Unit Cost Study is an accountability report to the citizens of each public community college district.

Every effort has been made in the design of the Unit Cost Study to ensure comparability among colleges. The effective utilization of the Fiscal Management Manual by the colleges establishes consistency in financial data from college to college. In addition, the ICCB has developed a Unit Cost Study Manual which provides detailed procedures for conducting the Unit Cost Study. Specific descriptions and definitions of the basic functions and cost centers also are contained in this manual. Nevertheless, caution must be exercised in making direct comparisons among colleges. Environmental characteristics and historical trends vary among public community colleges and must be taken into consideration when comparing unit costs. Several factors which may contribute to high unit costs are high faculty salaries, a high proportion of vocational curricula, and low enrollments. On the other hand, high enrollments and a large proportion of low-cost curricula are among factors which contribute to low unit costs.

The Unit Cost Study consists of basic enrollment and cost data. Direct instructional cost data are supplied by each college for each instructional area offered. These data include midterm enrollments in student semester credit hours; costs for direct instructional salaries; direct departmental costs, such as contractual services, supplies, travel, and equipment; and direct instructional equipment costs. Indirect costs also are reported by each college in total dollar amounts. The Unit Cost Study computer programs allocate these indirect costs to each function (instruction, organized research, public service) and then to each instructional area on the basis of the proportion of student semester credit hours generated in a given instructional area.

The unit costs in this report are shown for a student semester credit hour. The unit "student semester credit hour" is an output measure of instruction, defined as one student taking one semester credit of coursework. (Colleges on the quarter system convert quarter hours to semester hours.) One full-time equivalent (FTE) student is defined as 30 student semester credit hours.

The Unit Cost Study includes all expenses from both general operating and restricted purposes funds of the community colleges that are expended for instruction, organized research, and public service. It includes expenditures from local taxes, student tuition and fees, other local sources, state grants, and federal grants. Also included are expenses for equipment and building repairs, renovations, and remodeling that are locally funded and are not reimbursed by the state.

Not included are the full costs for the construction of new facilities, site purchase, site improvement, or interest and principal on any bonded indebtedness. Building depreciation costs are included in the Full Instructional Unit Cost.

Finally, a report is available upon request which lists the fiscal year 1992 statewide average net instructional unit cost by instructional subject area designated by the program classification system (PCS) codes and six-digit Classification of Instructional Program (CIP) codes for all public community colleges in Illinois. This report details the cost per student semester credit hour by each cost category for each instructional subject area and is similar to detailed reports showing the unit cost and total cost by instructional subject area previously produced for each community college.

Section I

COMPARISON OF FISCAL YEAR 1992 NET INSTRUCTIONAL UNIT COST WITH PREVIOUS YEARS

The results of the Fiscal Year 1992 Unit Cost Study show that the state average net instructional unit cost in the public community colleges of Illinois has increased from $121.74 in fiscal year 1991 to $123.45 in fiscal year 1992, an increase of $1.70 (1.4 percent). Table 1 shows the state average net instructional unit cost and the annual percent change since fiscal year 1986.

Table 1

STATE AVERAGE NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES SINCE FISCAL YEAR 1986

	FY 1986	FY 1987	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992
Average Net Instructional Unit Cost	$92.03	$99.82	$103.92	$110.53	$116.16	$121.74	$123.44
Percent Change from Previous Year	+9.8%	+8.5%	+4.1%	+6.1%	+5.1%	+4.8%	+1.4%

Table 2 shows the net instructional unit costs for each of the public community colleges in Illinois since fiscal year 1986. College of DuPage-Open Campus only operated between fiscal years 1982 through 1985; therefore, cost data are limited to those years. Fiscal year 1985 was the final year the Chicago Urban Skills Institute functioned as a separate college in the City Colleges of Chicago, and fiscal year 1991 was the final year for Black Hawk College-East Campus. Although the unit cost study has been modified during the past 13 years, the comparability of instructional costs from year to year has been preserved.

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Table 2

NET INSTRUCTIONAL UNIT COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES
SINCE FISCAL YEAR 1986

		FY 1986	FY 1987	FY 1988	FY 1989	FY 1990	FY 1991	FY 1992
522	BELLEVILLE	$92.65	$99.37	$90.89	$90.60	$97.55	$103.48	105.82
503	BLACK HAWK	97.50	95.13	97.93	107.02	114.81	127.88	130.94
	EAST	133.85	121.09	114.06	150.96	151.57	160.34	–
	QUAD CITIES	90.97	90.79	95.08	100.06	109.40	123.00	–
508	CHICAGO	74.70	88.28	88.40	98.70	108.77	109.06	108.75
	CITY-WIDE	58.01	76.59	78.18	89.40	100.77	96.92	98.77
	DALEY	93.51	99.95	97.94	110.99	121.44	121.05	123.14
	KENNEDY-KING	75.80	90.35	88.27	99.56	109.84	106.75	99.11
	MALCOLM X	65.42	76.56	74.38	83.81	93.68	98.68	97.42
	OLIVE HARVEY	75.06	87.30	86.74	94.55	104.45	107.37	112.58
	TRUMAN	70.41	82.37	82.64	90.91	100.86	102.02	101.52
	URBAN SKILLS	–	–	–	–	–	–	–
	WASHINGTON	102.66	122.84	128.12	137.87	147.36	144.34	144.83
	WILBUR WRIGHT	97.62	110.70	111.45	127.67	131.82	131.27	127.23
507	DANVILLE	91.07	111.05	114.20	117.55	126.02	135.58	120.35
502	DUPAGE	92.46	96.30	100.01	98.95	101.90	110.63	120.35
	MAIN	–	–	–	–	–	–	133.46
	OPEN	–	–	–	–	–	–	161.06
509	ELGIN	112.90	115.68	120.54	119.89	116.78	129.03	131.09
512	HARPER	111.40	119.94	127.43	130.54	138.01	158.78	124.83
519	HIGHLAND	96.65	96.31	98.15	112.47	115.74	122.28	131.09
514	ILLINOIS CENTRAL	101.15	99.98	101.44	112.35	115.99	124.92	124.83
529	ILLINOIS EASTERN	61.94	72.38	84.01	75.74	85.54	84.56	85.63
	FRONTIER	41.02	56.38	72.59	62.33	69.49	67.53	98.27
	LINCOLN TRAIL	68.93	84.67	105.75	97.96	109.84	111.75	104.07
	OLNEY CENTRAL	74.17	82.08	99.41	90.11	101.53	111.64	78.24
	WABASH VALLEY	65.85	69.53	70.46	64.14	73.14	66.89	64.91
513	ILLINOIS VALLEY	89.53	93.05	94.62	104.20	110.19	111.11	111.82
525	JOLIET	107.10	113.63	121.07	136.09	122.41	142.08	143.86
520	KANKAKEE	74.32	76.65	75.79	96.62	92.89	95.39	93.29
501	KASKASKIA	97.49	101.72	101.74	106.63	108.75	110.66	112.59
523	KISHWAUKEE	102.28	108.08	115.42	122.06	127.56	134.01	123.83
532	LAKE COUNTY	116.73	121.96	131.13	126.17	133.44	152.45	162.59
517	LAKE LAND	103.48	100.09	92.34	96.01	95.80	99.53	102.05
536	LEWIS & CLARK	88.86	91.26	101.64	118.95	111.09	103.96	98.82
526	LINCOLN LAND	99.99	103.37	103.42	105.83	112.20	123.39	116.48
530	LOGAN	93.42	92.72	98.55	100.39	104.48	106.18	119.28
528	MC HENRY	105.46	102.01	109.35	120.90	123.85	151.84	132.52
524	MORAINE VALLEY	84.31	90.10	94.92	117.12	112.93	137.39	159.83
527	MORTON	119.55	121.29	130.83	128.46	137.92	140.20	141.87
535	OAKTON	114.88	115.38	120.89	123.49	125.20	134.13	132.92
505	PARKLAND	106.67	126.05	134.98	131.58	127.21	137.44	125.15
515	PRAIRIE STATE	123.14	122.43	119.13	122.28	126.02	122.63	125.97
521	REND LAKE	103.02	101.39	102.47	109.29	120.65	112.98	99.83
537	RICHLAND	106.50	107.50	121.92	130.24	132.88	132.99	114.97
511	ROCK VALLEY	99.65	114.67	120.99	135.04	138.32	133.76	138.16
518	SANDBURG	103.17	106.67	108.42	109.65	125.89	122.93	124.45
506	SAUK VALLEY	110.98	106.60	115.71	120.25	124.04	127.63	134.54
531	SHAWNEE	88.85	94.66	92.22	95.29	110.81	111.53	116.51
510	SOUTH SUBURBAN	86.74	96.11	117.96	117.97	141.43	128.96	129.71
533	SOUTHEASTERN	88.16	86.45	83.82	96.04	98.79	108.78	114.70
534	SPOON RIVER	121.23	111.90	116.07	116.53	134.29	130.04	116.30
601	STATE COMM. COLL.	128.56	121.51	136.66	147.78	159.35	160.09	189.53
504	TRITON	114.99	129.15	131.03	132.64	143.34	146.59	149.00
516	WAUBONSEE	96.66	117.11	162.54	143.30	130.48	137.49	150.74
539	WOOD	110.01	105.13	121.83	124.72	134.48	137.86	140.43
	STATE AVERAGES	$92.03	$99.82	$103.92	$110.53	$116.16	$121.74	123.44

Section II

FISCAL YEAR 1992 NET INSTRUCTIONAL UNIT COST, FULL INSTRUCTIONAL UNIT COST, AND TOTAL INSTITUTIONAL UNIT COST

Three distinct summary unit costs are calculated in the ICCB Unit Cost Study: net instructional unit cost, full instructional unit cost, and total institutional unit cost. The unit cost most often used is net instructional unit cost. This is the unit cost used in the state funding formula, as well as in most comparative analyses. Table 3 shows the state average unit cost and cost per full-time equivalent (FTE) student for each of these three unit cost types.

Table 4 lists the three types of unit cost for each community college district. The first unit cost shown is the net instructional unit cost. This unit cost includes the direct and indirect costs for instruction. The second is the full instructional unit cost, which comprises net instructional costs, other costs (the chargeback costs of sending students to other community colleges and the 80 percent federal share of college work-study students), building remodeling and renovation costs, and building depreciation costs. Full instructional unit cost represents the total cost of the instruction function within each college.

In addition to instruction, colleges have two other functions: public service and organized research. The unit costs of these functions also are shown in Table 4. Organized research is generally a minor function in the community colleges; however, public service is typically a major function. The total institutional unit cost in the last column represents the sum of the full instructional unit cost, organized research unit cost, and the public service unit cost.

Total dollar costs for each of these categories are shown in Table A-1 of the Appendix.

Public service costs, which represent the cost of noncredit community education and community service activities provided by the colleges to governmental agencies, business and industry, and the community itself, dropped to $65,825,970. This is a decrease of 2.9 percent from fiscal year 1991.

Table 3

COMPARISON OF FISCAL YEAR 1992 UNIT COST BY TYPE OF COST IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Type of Cost	FY 1992 Statewide Average Unit Cost	FY 1991 State Average Cost Per FTE Student
Net Instructional Cost	$123.44	$3,703
Full Instructional Cost	$129.24	$3,878
Total Institutional Cost	$139.26	$4,178

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Table 4

FISCAL YEAR 1992 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Net Instructional Unit Cost	Other Cost	Building Repair Cost	Building Deprec. Cost	Full Instructional Unit Cost	Organized Research Cost	Public Service Cost	Total Institutional Unit Cost
522	BELLEVILLE	224,776	105.82	0.77	11.62	0.79	119.00	0.00	13.18	132.18
503	BLACK HAWK	154,970	130.94	2.38	0.00	0.66	133.98	0.00	16.39	150.37
508	CHICAGO	1,800,226	108.75	1.28	0.00	2.50	112.53	0.00	1.58	114.11
507	DANVILLE	69,924	120.35	3.20	0.86	2.50	126.91	0.00	36.97	163.88
502	DUPAGE	470,155	120.35	0.76	3.36	2.34	126.81	0.00	11.26	138.07
509	ELGIN	134,816	133.46	1.51	4.05	1.03	140.05	0.00	15.79	155.84
512	HARPER	252,994	161.06	0.54	3.04	1.22	165.86	0.00	17.44	183.30
519	HIGHLAND	55,555	131.09	1.91	2.52	2.79	138.31	0.00	7.25	145.56
514	ILLINOIS CENTRAL	207,820	124.83	0.52	8.73	3.06	137.14	0.00	7.64	144.78
529	ILLINOIS EASTERN	148,667	85.63	1.95	1.10	0.27	88.95	0.00	14.45	103.40
513	ILLINOIS VALLEY	79,347	111.82	1.60	0.00	2.35	115.77	0.00	26.50	142.27
525	JOLIET	177,096	143.86	1.55	5.61	1.75	152.77	0.00	10.10	162.87
520	KANKAKEE	88,719	93.29	0.77	0.30	2.12	96.48	0.00	31.96	128.44
501	KASKASKIA	77,045	112.59	1.03	0.54	0.78	114.94	0.00	5.61	120.55
523	KISHWAUKEE	59,161	123.83	1.21	0.00	1.35	126.39	0.82	4.42	131.63
532	LAKE COUNTY	181,228	162.59	0.82	7.92	0.79	172.12	0.00	21.71	193.83
517	LAKE LAND	104,681	102.05	1.11	2.34	1.25	106.75	0.00	15.10	121.85
536	LEWIS & CLARK	106,518	98.82	1.22	1.39	2.22	103.65	0.00	11.32	114.97
526	LINCOLN LAND	130,875	116.48	0.81	1.44	0.78	119.51	0.00	5.06	124.57
530	LOGAN	103,197	119.28	0.49	4.83	1.94	126.54	0.00	10.94	137.48
528	MC HENRY	72,964	132.52	1.32	13.08	4.78	151.70	0.00	15.40	167.10
524	MORAINE VALLEY	248,550	159.83	0.88	5.93	1.63	168.27	0.00	6.28	174.55
527	MORTON	66,831	141.87	2.80	1.31	0.73	146.71	0.00	4.97	151.68
535	OAKTON	199,452	132.92	0.00	0.84	0.99	134.75	0.00	19.91	154.66
505	PARKLAND	178,239	125.15	0.00	0.00	0.00	125.15	0.00	8.58	133.73
515	PRAIRIE STATE	93,175	125.97	1.07	2.31	3.98	133.33	0.00	6.13	139.46
521	REND LAKE	70,161	99.83	1.01	0.00	1.15	101.99	0.00	8.53	110.52
537	RICHLAND	65,789	114.97	0.96	0.00	1.13	117.06	0.00	15.03	132.09
511	ROCK VALLEY	132,090	138.16	0.82	1.71	1.91	142.60	0.00	19.51	162.11
518	SANDBURG	56,552	124.45	1.08	7.34	1.08	133.95	0.00	8.53	142.48
506	SAUK VALLEY	57,211	134.54	3.49	5.88	1.84	145.75	0.61	4.39	150.75
531	SHAWNEE	42,266	116.51	0.62	0.00	3.09	120.22	0.00	4.28	124.50
510	SOUTH SUBURBAN	132,936	129.71	0.74	7.45	5.20	143.10	0.00	17.83	160.93
533	SOUTHEASTERN	70,652	114.70	0.62	0.00	1.01	116.33	0.00	4.48	120.81
534	SPOON RIVER	42,361	116.30	1.71	1.54	1.55	121.10	0.00	14.53	135.63
601	STATE COMM. COLL.	22,236	189.53	12.65	0.00	5.89	208.07	0.00	22.20	230.27
504	TRITON	255,696	149.00	1.17	6.51	0.96	157.64	0.00	14.04	171.68
516	WAUBONSEE	96,957	150.74	1.32	2.07	1.93	156.06	0.00	7.45	163.51
539	WOOD	47,315	140.43	1.47	1.35	1.55	144.80	0.00	15.18	159.98
	STATE AVERAGES	6,579,203	$123.44	$1.15	$2.75	$1.90	$129.24	$0.01	$10.01	$139.26
	State Averages W/O State Comm. Coll.	6,556,967	$123.22	$1.11	$2.76	$1.89	$128.98	$0.01	$9.96	$138.95

Section III

FISCAL YEAR 1992 NET INSTRUCTIONAL UNIT COST

Net instructional unit cost includes direct instructional salary costs, direct departmental costs, direct instructional equipment costs, allocated costs, operation and maintenance costs, and building rental costs. Allocated costs consist of various indirect costs (allocated by ICCB computer programs), including cost of learning resources, student services, data processing, general administration, general institutional services, and academic administration and planning. Table 5 shows a state summary of the fiscal year 1992 average unit costs and cost per full-time equivalent student included in net instructional cost. Table 6 presents these unit costs for each district. Total dollar expenditures by district for the net instructional cost classifications are shown in Table A-2 of the Appendix.

Costs for the instruction function include expenditures for all of the cost classifications in all of the instructional categories from baccalaureate/general education through general studies. In comparing the unit cost of an individual community college, one must keep in mind that some types of programs generally cost more than others; therefore, a college with more expensive programs would be expected to have a higher overall unit cost. Additionally, smaller colleges would be expected to have higher unit costs than larger districts due partly to economies of scale and the need for a minimum level of personnel, physical plant, equipment, and library holdings necessary to maintain comprehensive programs.

Table 5

SUMMARY OF FISCAL YEAR 1992 NET INSTRUCTIONAL UNIT COST BY COST CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Cost Category	State Average Unit Cost	State Average Cost Per FTE Student
Direct Instructional Salary Cost	$ 47.93	$1,438
Direct Instructional Departmental Cost	8.81	264
Direct Instructional Equipment Cost	1.32	40
Allocated Cost	48.79	1,464
Operation and Maintenance Cost	16.21	486
Building Rental Cost	.38	11
NET INSTRUCTIONAL COST	$123.44	$3,703

Table 6

FISCAL YEAR 1992 NET INSTRUCTIONAL UNIT COST BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O&M Cost	Oper. & Maintenance Cost	Building Rental Cost	Net Instructional Unit Cost
522	BELLEVILLE	224,776	$39.84	$10.04	$2.16	$38.52	$14.35	$0.91	$105.82
503	BLACK HAWK	154,970	47.20	3.86	0.14	62.22	17.52	0.00	130.94
508	CHICAGO	1,800,226	41.91	8.19	0.60	43.73	14.32	0.00	108.75
507	DANVILLE	69,924	43.66	7.90	3.92	48.49	15.97	0.41	120.35
502	DUPAGE	470,155	56.50	7.15	1.12	40.92	14.08	0.58	120.35
509	ELGIN	134,816	59.05	4.24	3.47	53.48	12.88	0.34	133.46
512	HARPER	252,994	57.61	6.76	0.31	68.92	26.86	0.59	161.06
519	HIGHLAND	55,555	48.43	15.77	0.79	50.28	14.87	0.94	131.09
514	ILLINOIS CENTRAL	207,820	46.19	19.30	1.41	41.52	16.41	0.00	124.83
529	ILLINOIS EASTERN	148,667	37.32	5.11	1.18	30.78	11.24	0.00	85.63
513	ILLINOIS VALLEY	79,347	46.22	11.00	0.90	36.39	17.31	0.00	111.82
525	JOLIET	177,096	54.69	9.75	1.19	58.40	17.81	2.02	143.86
520	KANKAKEE	88,719	36.08	14.57	1.43	27.98	12.92	0.32	93.29
501	KASKASKIA	77,045	42.70	8.49	1.04	46.85	13.31	0.19	112.59
523	KISHWAUKEE	59,161	59.52	7.40	3.08	38.14	15.40	0.28	123.83
532	LAKE COUNTY	181,228	63.55	10.08	2.23	70.13	16.59	0.00	162.59
517	LAKE LAND	104,681	36.51	9.10	1.65	44.27	10.35	0.16	102.05
536	LEWIS & CLARK	106,518	43.16	6.96	1.27	32.97	14.45	0.00	98.82
526	LINCOLN LAND	130,875	53.56	6.25	1.07	41.50	13.09	1.01	116.48
530	LOGAN	103,197	43.30	3.40	2.49	54.64	15.32	0.13	119.28
528	MC HENRY	72,964	44.63	15.14	2.41	54.98	14.92	0.44	132.52
524	MORAINE VALLEY	248,550	57.65	4.01	3.13	54.67	40.37	0.00	159.83
527	MORTON	66,831	51.53	6.01	1.94	57.87	24.35	0.18	141.87
535	OAKTON	199,452	61.67	18.45	1.96	34.69	12.96	3.19	132.92
505	PARKLAND	178,239	51.79	7.20	1.30	52.62	12.19	0.05	125.15
515	PRAIRIE STATE	93,175	51.35	4.70	1.82	50.12	17.97	0.00	125.97
521	REND LAKE	70,161	45.11	5.22	0.84	34.06	14.60	0.00	99.83
537	RICHLAND	65,789	40.91	5.01	0.21	57.57	10.72	0.56	114.97
511	ROCK VALLEY	132,090	48.30	18.89	2.18	55.08	13.53	0.19	138.16
518	SANDBURG	56,552	37.79	18.21	2.12	51.82	13.17	1.33	124.45
506	SAUK VALLEY	57,211	45.99	10.89	0.42	60.25	16.98	0.00	134.54
531	SHAWNEE	42,266	40.14	6.27	1.69	52.27	15.92	0.21	116.51
510	SOUTH SUBURBAN	132,936	47.58	6.70	1.61	58.09	14.74	0.98	129.71
533	SOUTHEASTERN	70,652	49.88	4.54	1.57	48.71	9.71	0.28	114.70
534	SPOON RIVER	42,361	45.13	2.45	1.27	53.19	13.99	0.26	116.30
601	STATE COMM. COLL.	22,236	57.55	12.40	0.24	93.13	26.20	0.00	189.53
504	TRITON	255,696	54.22	10.54	1.87	61.99	20.37	0.02	149.00
516	WAUBONSEE	96,957	42.88	1.95	0.74	86.27	18.58	0.32	150.74
539	WOOD	47,315	37.36	29.09	1.58	63.53	6.42	2.45	140.43
	STATE AVERAGES	6,579,203	$47.93	$8.81	$1.32	$48.79	$16.21	$0.38	$123.44
	State Averages W/O State Comm. Coll.	6,556,967	$47.90	$8.80	$1.32	$48.64	$16.18	$0.38	$123.22

Section IV

FISCAL YEAR 1992 INDIRECT INSTRUCTIONAL SUPPORT UNIT COST

Table 7 summarizes the fiscal year 1992 statewide average unit cost and average cost per full-time equivalent student for each of the educational support areas. Table 8 shows the indirect unit cost for each community college district. Indirect costs include the cost of learning resources, student services, administrative data processing, general administration, general institutional services, academic administration and planning, and subsidy for auxiliary services. The costs of learning resources, student services, administrative data processing, general administration, and general institutional services are first allocated to the three functions (instruction, organized research, and public service) based on the proportion of professional full-time equivalent staff in each function. These costs then are allocated to each instructional area (i.e., PCS-CIP) by the proportion of semester credit hours in each area.

Academic administration and planning costs are costs above the departmental level that can be applied directly to the instructional function, but not to an individual department, and are, therefore, allocated only among the instructional areas. The salary for the Dean of Transfer Education, for example, is included here.

The cost for auxiliary services (e.g., bookstores and food services) in this study represents only the subsidy that a college provides to these services. If these services are self-supporting or profitable, costs for them are not included.

Total expenditures for each of the indirect instructional support categories are shown for each community college district in Table A-3 of the Appendix.

Table 7

SUMMARY OF FISCAL YEAR 1992 STATE AVERAGE UNIT COST FOR INDIRECT INSTRUCTIONAL SUPPORT IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Support	State Average Cost Per Student Semester Credit Hour	State Average Cost Per Student
Academic Administration and Planning	$10.32	$ 310
Learning Resources	4.58	137
Student Services	11.52	346
Administrative Data Processing	3.46	104
General Administration	8.74	262
Auxiliary Services (subsidy only)	.42	13
General Institutional	9.75	293
TOTALS	$48.79	$1,465

Illinois Community College Board

Table 8

FISCAL YEAR 1992 UNIT COST BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Academic Admin. & Planning Cost	Learning Resource Cost	Student Services Cost	Admin. Data Processing Cost	General Admin. Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
522	BELLEVILLE	224,776	$6.95	$4.35	$10.53	$1.32	$6.26	$1.40	$7.72	$38.52
503	BLACK HAWK	154,970	16.67	4.30	12.62	1.42	11.22	0.00	15.98	62.22
508	CHICAGO	1,800,226	14.99	3.00	12.34	2.55	9.29	0.00	1.57	43.74
507	DANVILLE	69,924	12.57	4.14	8.96	2.91	8.37	0.80	10.74	48.49
502	DUPAGE	470,155	7.65	4.40	8.19	6.51	7.29	0.00	6.88	40.92
509	ELGIN	134,816	12.00	5.79	13.12	3.69	6.55	0.79	11.54	53.48
512	HARPER	252,994	11.62	6.54	14.22	8.65	5.21	0.00	22.68	68.92
519	HIGHLAND	55,555	4.86	4.52	15.96	3.27	10.79	0.00	10.88	50.28
514	ILLINOIS CENTRAL	207,820	3.70	5.09	9.12	1.97	8.82	0.00	12.82	41.52
529	ILLINOIS EASTERN	148,667	3.42	2.22	2.89	1.64	8.41	0.00	12.19	30.77
513	ILLINOIS VALLEY	79,347	3.27	4.93	7.20	3.66	6.30	1.40	9.63	36.39
525	JOLIET	177,096	19.42	3.46	9.49	2.17	8.42	0.00	15.44	58.40
520	KANKAKEE	88,719	3.20	4.54	8.49	2.28	6.86	0.00	2.60	27.98
501	KASKASKIA	77,045	12.93	2.21	11.09	3.03	6.48	1.03	10.08	46.85
523	KISHWAUKEE	59,161	8.32	3.54	8.21	2.72	10.22	0.00	5.12	38.14
532	LAKE COUNTY	181,228	2.55	10.48	11.85	4.51	10.29	0.00	30.45	70.13
517	LAKE LAND	104,681	17.54	1.96	6.14	4.11	2.23	3.71	8.58	44.27
536	LEWIS & CLARK	106,518	5.81	2.19	7.57	1.34	6.05	0.00	10.01	32.97
526	LINCOLN LAND	130,875	10.96	4.47	12.12	2.41	6.67	1.18	3.69	41.50
530	LOGAN	103,197	12.15	4.63	11.69	3.30	5.91	2.94	14.02	54.64
528	MC HENRY	72,964	2.45	11.09	13.69	2.52	11.46	1.53	12.23	54.98
524	MORAINE VALLEY	248,550	3.45	3.82	11.97	3.94	19.81	0.00	11.69	54.67
527	MORTON	66,831	6.21	4.25	11.00	4.40	10.21	2.33	19.46	57.87
535	OAKTON	199,452	3.80	9.23	11.50	2.10	8.01	0.00	0.05	34.69
505	PARKLAND	178,239	7.24	7.78	10.77	6.16	4.58	0.00	16.09	52.62
515	PRAIRIE STATE	93,175	12.03	6.38	9.75	2.24	9.91	0.00	9.81	50.12
521	REND LAKE	70,161	10.08	3.10	7.47	2.89	6.66	1.55	2.31	34.06
537	RICHLAND	65,789	12.65	6.63	13.32	2.03	11.77	0.00	11.17	57.57
511	ROCK VALLEY	132,090	9.55	5.89	10.86	3.99	8.91	1.99	13.89	55.08
518	SANDBURG	56,552	4.84	9.58	7.47	4.01	7.85	0.00	18.08	51.82
506	SAUK VALLEY	57,211	9.95	4.28	12.15	4.27	8.95	0.00	20.64	60.25
531	SHAWNEE	42,266	7.87	2.96	14.44	4.40	9.08	2.16	11.36	52.27
510	SOUTH SUBURBAN	132,936	5.91	3.49	13.82	5.19	8.18	0.49	21.03	58.09
533	SOUTHEASTERN	70,652	14.48	2.38	17.51	1.81	6.15	0.00	6.38	48.71
534	SPOON RIVER	42,361	14.17	4.24	11.84	5.54	6.53	0.91	9.96	53.19
601	STATE COMM. COLL.	22,236	16.05	10.10	24.95	6.97	19.50	0.81	14.75	93.13
504	TRITON	255,696	8.47	5.62	16.49	4.13	6.56	1.05	19.68	61.99
516	WAUBONSEE	96,957	13.51	6.07	17.83	3.58	18.37	1.36	25.55	86.27
539	WOOD	47,315	6.15	4.55	20.72	5.31	12.16	0.00	14.64	63.53
	STATE AVERAGES	6,579,203	$10.32	$4.58	$11.52	$3.46	$8.74	$0.42	$9.75	$48.79
	State Averages W/O State Comm. Coll.	6,556,967	$10.30	$4.56	$11.47	$3.45	$8.70	$0.42	$9.73	$48.63

Section V

FISCAL YEAR 1992 NET INSTRUCTIONAL UNIT COST IN SEVEN INSTRUCTIONAL CATEGORIES

Table 9 lists the statewide average net instructional unit cost and the average cost per full-time equivalent student in each of seven instructional categories. This cost information is the basis for determining the state credit hour grant rate in each of these instructional categories. State Community College is excluded from this statewide total because it is not funded by formula. Table 10 displays the unit cost in each of the seven instructional categories for each community college district in Illinois.

Multicampus district unit costs for each instructional category are calculated in the same way that unit costs for single campus districts are calculated. This calculation treats multicampus districts as single-campus districts since the allocation of all indirect costs to the seven instructional categories is made on the basis of total credit hours in each category. Thus, consistency in comparisons among district unit costs is maintained.

Table 9

SUMMARY OF FISCAL YEAR 1992 NET INSTRUCTIONAL UNIT COST BY SEVEN INSTRUCTIONAL CATEGORIES IN ILLINOIS PUBLIC COMMUNITY COLLEGES

Instructional Category	Statewide Average Unit Cost	Statewide Average Cost Per FTE Student
Baccalaureate and General Academic	$125.85	$3,776
Business Occupational	134.11	4,023
Technical Occupational	150.92	4,528
Health Occupational	180.07	5,402
Remedial Education	118.65	3,560
Adult Basic Education/Adult Secondary Education (ABE/ASE)	87.72	2,632
General Studies	99.67	2,990
All Instructional Areas*	$123.22	$3,697

*Without State Community College.

Illinois Community College Board

Table 10

FISCAL YEAR 1992 NET INSTRUCTIONAL UNIT COST BY SEVEN INSTRUCTIONAL CATEGORIES
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Baccalaureate	Business	Technical	Health	Remedial	ABE/ASE	General Studies	Average
522	BELLEVILLE	$97.39	$102.17	$126.22	$154.34	$97.07	$98.64	$77.33	$105.81
503	BLACK HAWK	129.10	129.41	151.90	188.99	122.12	106.86	102.77	130.93
508	CHICAGO	152.43	129.11	136.25	179.20	130.35	80.77	73.32	108.75
507	DANVILLE	110.42	130.94	159.33	123.66	103.74	119.79	0.00	120.96
502	DUPAGE	113.96	126.95	135.04	201.28	107.05	117.02	100.03	120.34
509	ELGIN	123.29	147.12	180.65	204.40	91.83	107.79	89.50	133.46
512	HARPER	149.96	172.72	208.39	287.52	160.45	150.70	151.17	161.06
519	HIGHLAND	124.87	140.87	174.50	134.95	94.62	153.70	96.51	131.08
514	ILLINOIS CENTRAL	109.14	126.36	166.76	228.40	114.47	154.27	390.44	124.83
529	ILLINOIS EASTERN	81.60	90.70	88.19	129.56	65.25	65.31	57.82	85.63
513	ILLINOIS VALLEY	108.97	109.47	121.21	139.16	104.72	98.61	112.36	111.81
525	JOLIET	134.97	173.42	203.71	227.12	129.15	91.05	126.68	143.86
520	KANKAKEE	87.94	96.05	140.01	134.60	80.64	72.98	69.52	93.29
501	KASKASKIA	103.96	118.40	129.37	138.18	112.45	85.24	88.80	112.58
523	KISHWAUKEE	97.32	117.07	201.62	167.03	107.38	156.58	287.18	123.83
532	LAKE COUNTY	159.77	156.05	187.81	253.44	145.30	119.20	146.26	162.58
517	LAKE LAND	97.50	104.19	112.23	133.51	85.66	74.73	62.91	102.05
536	LEWIS & CLARK	91.53	111.31	126.48	144.16	74.31	94.46	83.73	98.82
526	LINCOLN LAND	108.73	113.63	125.07	216.92	104.87	132.82	102.32	116.48
530	LOGAN	110.58	128.43	169.77	161.14	129.70	100.44	90.84	119.28
528	MC HENRY	129.22	141.62	162.61	144.39	144.05	107.39	0.00	132.52
524	MORAINE VALLEY	156.97	208.79	145.07	230.90	141.06	116.02	175.96	159.81
527	MORTON	139.74	172.96	201.86	215.49	115.78	103.57	124.09	141.86
535	OAKTON	128.37	154.87	160.13	287.94	117.71	100.55	99.77	132.92
505	PARKLAND	110.53	118.07	168.86	221.24	88.09	165.42	71.09	125.15
515	PRAIRIE STATE	118.56	136.21	165.38	196.63	100.08	87.59	87.54	125.97
521	REND LAKE	85.74	100.88	138.99	99.51	89.77	90.45	0.00	99.82
537	RICHLAND	112.46	129.50	132.06	108.59	109.87	100.68	100.82	114.97
511	ROCK VALLEY	131.88	137.07	186.61	163.99	111.14	87.48	0.00	138.16
518	SANDBURG	116.90	136.52	163.40	139.21	119.89	108.77	112.01	124.44
506	SAUK VALLEY	123.50	126.54	170.11	201.70	112.48	101.92	0.00	134.54
531	SHAWNEE	104.98	135.38	201.37	113.12	113.22	123.55	82.37	116.50
510	SOUTH SUBURBAN	130.09	137.85	166.67	155.10	120.62	97.16	117.78	129.71
533	SOUTHEASTERN	107.92	117.88	142.31	113.52	107.27	79.56	81.71	114.69
534	SPOON RIVER	107.02	135.34	141.02	121.49	93.17	120.38	0.00	116.29
504	TRITON	139.99	154.55	198.56	189.45	142.98	101.38	0.00	149.00
516	WAUBONSEE	145.69	163.62	195.86	181.92	161.23	126.11	175.42	150.74
539	WOOD	129.11	132.59	165.15	168.65	90.97	145.78	203.71	140.42
	STATE AVERAGES	$125.85	$134.11	$150.92	$180.07	$118.65	$87.72	$99.67	$123.22

APPENDIX

Total Expenditures Reports

Illinois Community College Board

Table A-1

FISCAL YEAR 1992 UNIT COST BY TYPE OF COST AND FUNCTION
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Net Instructional Cost	Other Cost	Building Repair Cost	Building Deprec. Cost	Full Instructional Cost	Organized Research Cost	Public Service Cost	Total Institutional Unit Cost
522	BELLEVILLE	224,776	$23,784,697	$172,047	$2,611,902	$178,513	$26,747,159	0	$2,963,296	$29,710,455
503	BLACK HAWK	154,970	20,291,336	368,382	0	102,085	20,761,803	0	2,539,872	23,301,675
508	CHICAGO	1,800,226	195,771,369	2,298,296	0	4,501,422	202,571,087	0	2,838,920	205,410,007
507	DANVILLE	69,924	8,415,563	223,787	60,170	175,029	8,874,549	0	2,585,008	11,459,557
502	DUPAGE	470,155	56,581,095	355,734	1,579,383	1,101,086	59,617,298	0	5,294,569	64,911,867
509	ELGIN	134,816	17,992,503	203,239	545,580	139,079	18,880,401	0	2,129,056	21,009,457
512	HARPER	252,994	40,747,744	137,863	769,106	308,357	41,963,070	0	4,412,923	46,375,993
519	HIGHLAND	55,555	7,282,432	106,332	139,805	155,041	7,683,610	0	403,028	8,086,638
514	ILLINOIS CENTRAL	207,820	25,941,887	107,095	1,814,225	636,616	28,499,823	0	1,587,009	30,086,832
529	ILLINOIS EASTERN	148,667	12,731,663	290,093	162,909	40,255	13,224,920	0	2,148,644	15,373,564
513	ILLINOIS VALLEY	79,347	8,872,394	126,877	0	186,311	9,185,582	0	2,102,456	11,288,038
525	JOLIET	177,096	25,477,199	273,731	993,821	309,603	27,054,354	0	1,788,143	28,842,497
520	KANKAKEE	88,719	8,276,774	68,661	26,907	187,693	8,560,035	0	2,835,718	11,395,753
501	KASKASKIA	77,045	8,674,399	79,562	41,778	60,466	8,856,205	0	432,187	9,288,392
523	KISHWAUKEE	59,161	7,326,080	71,870	0	80,000	7,477,950	48,466	261,287	7,787,703
532	LAKE COUNTY	181,228	29,465,005	148,450	1,436,025	143,977	31,193,457	0	3,934,717	35,128,174
517	LAKE LAND	104,681	10,682,729	116,321	244,653	131,107	11,174,810	0	1,580,671	12,755,481
536	LEWIS & CLARK	106,518	10,525,979	130,090	147,792	236,554	11,040,415	0	1,205,756	12,246,171
526	LINCOLN LAND	130,875	15,244,942	106,048	188,090	101,488	15,640,568	0	661,670	16,302,238
530	LOGAN	103,197	12,309,467	50,513	498,181	200,151	13,058,312	0	1,128,945	14,187,257
528	MC HENRY	72,964	9,669,195	96,481	954,414	348,868	11,068,958	0	1,123,975	12,192,933
524	MORAINE VALLEY	248,550	39,726,585	217,670	1,472,941	406,035	41,823,231	0	1,560,680	43,383,911
527	MORTON	66,831	9,481,021	187,283	87,313	48,966	9,804,583	0	332,330	10,136,913
535	OAKTON	199,452	26,510,926	0	166,927	198,440	26,876,293	0	3,970,864	30,847,157
505	PARKLAND	178,239	22,307,483	0	0	0	22,307,483	35,000	1,529,262	23,871,745
515	PRAIRIE STATE	93,175	11,737,131	99,347	214,856	370,531	12,421,865	0	571,184	12,993,049
521	REND LAKE	70,161	7,003,974	70,623	0	81,028	7,155,625	0	598,174	7,753,799
537	RICHLAND	65,789	7,563,931	63,013	0	74,524	7,701,468	0	988,728	8,690,196
511	ROCK VALLEY	132,090	18,249,617	108,693	225,311	252,130	18,835,751	0	2,576,829	21,412,580
518	SANDBURG	56,552	7,037,994	61,265	414,935	60,933	7,575,127	0	482,595	8,057,722
506	SAUK VALLEY	57,211	7,697,430	199,935	336,228	104,988	8,338,581	0	251,099	8,589,680
531	SHAWNEE	42,266	4,924,330	26,210	0	130,568	5,081,108	0	181,041	5,262,149
510	SOUTH SUBURBAN	132,936	17,243,344	98,633	990,951	691,514	19,024,442	0	2,369,698	21,394,140
533	SOUTHEASTERN	70,652	8,103,490	43,455	0	71,319	8,218,264	0	316,391	8,534,655
534	SPOON RIVER	42,361	4,926,570	72,374	65,423	65,589	5,129,956	0	615,523	5,745,479
601	STATE COMM. COLL.	22,236	4,214,358	281,195	0	130,940	4,626,493	0	493,711	5,120,204
504	TRITON	255,696	38,098,999	300,045	1,663,442	245,499	40,307,985	0	3,589,579	43,897,564
516	WAUBONSEE	96,957	14,615,392	128,108	200,385	187,025	15,130,910	0	722,084	15,852,994
539	WOOD	47,315	6,644,327	69,506	63,698	73,548	6,851,079	0	718,348	7,569,427
	STATE TOTALS	6,579,203	$812,151,354	$7,558,827	$18,117,151	$12,517,278	$850,344,610	$83,466	$65,825,970	$916,254,046
	State Totals W/O State Comm. Coll.	6,556,967	$807,964,952	$7,277,632	$18,117,151	$12,386,338	$845,746,073	$83,466	$65,332,259	$911,161,798

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Illinois Community College Board

Table A-2

FISCAL YEAR 1992 INSTRUCTIONAL EXPENDITURES BY COST CATEGORY
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Direct Salary Cost	Direct Department Cost	Equipment Cost	Allocated Less O&M Cost	Oper. & Maintenance Cost	Building Rental Cost	Net Instructional Unit Cost
522	BELLEVILLE	248,550	8,954,325	2,257,134	485,446	8,658,206	3,225,947	203,639	23,784,697
503	BLACK HAWK	1,800,226	7,315,101	597,903	22,148	9,641,783	2,714,401	0	20,291,336
508	CHICAGO	55,555	75,451,866	14,740,500	1,072,171	78,731,406	25,775,426	0	195,771,369
507	DANVILLE	252,994	3,052,841	552,641	274,321	3,390,590	1,116,360	28,810	8,415,563
502	DUPAGE	154,970	26,563,775	3,363,411	524,749	19,239,238	6,618,192	271,730	56,581,095
509	ELGIN	207,820	7,960,972	571,322	467,589	7,210,120	1,736,947	45,553	17,992,503
512	HARPER	177,096	14,576,076	1,711,199	79,300	17,435,737	6,796,247	149,185	40,747,744
519	HIGHLAND	130,875	2,690,504	875,985	44,094	2,793,351	826,295	52,203	7,282,432
514	ILLINOIS CENTRAL	77,045	9,600,209	4,010,608	293,791	8,627,759	3,409,520	0	25,941,887
529	ILLINOIS EASTERN	132,090	5,548,807	759,794	175,833	4,575,796	1,671,433	0	12,731,663
513	ILLINOIS VALLEY	88,719	3,667,332	873,087	71,309	2,887,341	1,373,325	0	8,872,394
525	JOLIET	178,239	9,685,621	1,726,950	210,269	10,342,410	3,154,806	357,143	25,477,199
520	KANKAKEE	103,197	3,201,180	1,292,343	126,694	2,481,972	1,146,259	28,326	8,276,774
501	KASKASKIA	224,776	3,290,189	654,127	80,064	3,609,870	1,025,270	14,879	8,674,399
523	KISHWAUKEE	66,831	3,521,350	437,989	182,473	2,256,362	911,179	16,727	7,326,080
532	LAKE COUNTY	42,266	11,517,639	1,827,440	404,762	12,709,079	3,006,085	0	29,465,005
517	LAKE LAND	104,681	3,822,176	952,253	172,816	4,634,372	1,083,942	17,170	10,682,729
536	LEWIS & CLARK	22,236	4,597,184	741,780	135,756	3,511,885	1,539,374	0	10,525,979
526	LINCOLN LAND	93,175	7,010,318	817,941	139,755	5,430,712	1,713,746	132,470	15,244,942
530	LOGAN	56,552	4,468,424	351,376	256,659	5,638,353	1,581,474	13,181	12,309,467
528	MC HENRY	65,789	3,256,073	1,104,370	176,166	4,011,591	1,088,825	32,170	9,669,195
524	MORAINE VALLEY	199,452	14,329,108	997,552	777,278	13,589,284	10,033,363	0	39,726,585
527	MORTON	70,161	3,443,471	401,643	129,410	3,867,428	1,627,091	11,978	9,481,021
535	OAKTON	42,361	12,300,513	3,679,341	390,465	6,919,476	2,584,317	636,814	26,510,926
505	PARKLAND	470,155	9,231,168	1,282,720	232,275	9,379,322	2,172,660	9,338	22,307,483
515	PRAIRIE STATE	59,161	4,784,671	438,189	170,003	4,669,651	1,674,617	0	11,737,131
521	REND LAKE	72,964	3,164,710	366,294	58,882	2,389,464	1,024,624	0	7,003,974
537	RICHLAND	255,696	2,691,188	329,308	13,726	3,787,405	705,525	36,779	7,563,931
511	ROCK VALLEY	79,347	6,379,664	2,494,864	268,368	7,274,883	1,786,667	25,171	18,249,617
518	SANDBURG	106,518	2,136,849	1,030,033	120,043	2,930,785	745,026	75,258	7,037,994
506	SAUK VALLEY	134,816	2,631,371	623,082	24,031	3,447,237	971,709	0	7,697,430
531	SHAWNEE	57,211	1,696,623	265,148	71,282	2,209,240	672,976	9,061	4,924,330
510	SOUTH SUBURBAN	148,667	6,325,385	890,386	214,348	7,722,905	1,959,666	130,654	17,243,344
533	SOUTHEASTERN	132,936	3,524,043	320,688	110,602	3,441,763	686,337	20,057	8,103,490
534	SPOON RIVER	70,652	1,911,894	103,973	53,865	2,253,074	592,652	11,112	4,926,570
601	STATE COMM. COLL.	47,315	1,279,691	275,832	5,445	2,070,866	582,524	0	4,214,358
504	TRITON	69,924	13,862,647	2,695,121	477,502	15,849,887	5,207,938	5,904	38,098,999
516	WAUBONSEE	181,228	4,157,465	188,756	71,971	8,364,181	1,801,615	31,404	14,615,392
539	WOOD	96,957	1,767,573	1,376,488	74,580	3,005,694	303,920	116,072	6,644,327
	STATE TOTALS	6,579,203	$315,369,996	$57,979,571	$8,680,241	$320,990,478	$106,648,280	$2,482,788	$812,151,354
	State Totals W/O State Comm. Coll.	6,556,967	$314,090,305	$57,703,739	$8,674,796	$318,919,612	$106,065,756	$2,482,788	$807,936,996

Illinois Community College Board

Table A-3

FISCAL YEAR 1992 EXPENDITURES BY INSTRUCTIONAL SUPPORT AREAS
IN ILLINOIS PUBLIC COMMUNITY COLLEGES

		Student Semester Credit Hours	Academic Admin. & Planning Cost	Learning Resource Cost	Student Services Cost	Admin. Data Processing Cost	General Admin. Cost	Auxiliary Services Subsidy Cost	General Institutional Cost	Total Allocated Cost
522	BELLEVILLE	199,452	$1,561,190	$976,730	$2,366,664	$297,089	$1,406,754	$314,583	$1,735,218	$8,658,206
503	BLACK HAWK	55,555	2,584,054	666,128	1,955,378	220,114	1,739,235	0	2,476,874	9,641,783
508	CHICAGO	130,875	26,977,920	5,406,572	22,215,055	4,580,988	18,721,310	0	2,829,561	78,731,406
507	DANVILLE	177,096	878,759	289,472	626,452	203,768	585,515	55,679	750,945	3,390,590
502	DUPAGE	1,800,226	3,595,452	2,070,040	3,848,878	3,081,804	3,429,430	0	3,233,548	19,239,238
509	ELGIN	77,045	1,618,013	780,554	1,768,621	497,458	883,347	108,833	1,555,294	7,210,120
512	HARPER	178,239	2,939,973	1,654,483	3,597,998	2,188,300	1,316,870	0	5,738,113	17,435,737
519	HIGHLAND	93,175	269,724	251,204	886,856	181,607	599,470	0	604,490	2,793,351
514	ILLINOIS CENTRAL	224,776	768,040	1,057,506	1,896,122	408,648	1,832,965	0	2,664,480	8,627,759
529	ILLINOIS EASTERN	79,347	509,153	330,097	429,332	244,483	1,249,775	0	1,812,956	4,575,796
513	ILLINOIS VALLEY	103,197	259,764	390,892	571,502	290,096	499,701	111,000	764,386	2,887,341
525	JOLIET	470,155	3,439,877	612,517	1,680,174	384,960	1,490,968	0	2,733,914	10,342,410
520	KANKAKEE	56,552	284,075	402,754	752,817	202,551	608,943	0	230,832	2,481,972
501	KASKASKIA	248,550	996,554	170,479	854,571	233,185	499,047	79,307	776,727	3,609,870
523	KISHWAUKEE	70,161	492,173	209,658	485,876	160,933	604,744	0	302,978	2,256,362
532	LAKE COUNTY	57,211	461,274	1,899,109	2,148,768	818,015	1,864,799	0	5,519,114	12,709,079
517	LAKE LAND	104,681	1,836,368	205,239	642,351	429,978	233,590	388,280	898,566	4,634,372
536	LEWIS & CLARK	47,315	619,087	232,747	806,011	143,071	644,765	0	1,066,204	3,511,885
526	LINCOLN LAND	59,161	1,434,316	584,515	1,586,171	315,047	872,793	155,048	482,822	5,430,712
530	LOGAN	106,518	1,253,711	478,045	1,206,027	340,639	609,982	303,562	1,446,387	5,638,353
528	MC HENRY	255,696	179,068	809,443	999,014	183,776	836,485	111,764	892,041	4,011,591
524	MORAINE VALLEY	42,361	857,824	950,243	2,973,954	980,093	4,922,640	0	2,904,530	13,589,284
527	MORTON	72,964	414,845	283,982	735,244	294,084	682,622	155,859	1,300,792	3,867,428
535	OAKTON	70,652	757,957	1,840,774	2,293,677	419,669	1,597,918	0	9,481	6,919,476
505	PARKLAND	154,970	1,290,191	1,386,651	1,919,631	1,098,831	815,536	0	2,868,482	9,379,322
515	PRAIRIE STATE	66,831	1,120,615	594,317	908,155	208,860	923,305	0	914,399	4,669,651
521	REND LAKE	65,789	707,232	217,513	523,852	203,068	467,050	108,841	161,910	2,389,464
537	RICHLAND	89,924	832,373	435,871	876,197	133,450	774,567	0	734,947	3,787,405
511	ROCK VALLEY	88,719	1,261,350	778,096	1,434,175	527,565	1,177,136	262,242	1,834,319	7,274,883
518	SANDBURG	22,236	273,891	541,921	422,301	226,578	443,761	0	1,022,333	2,930,785
506	SAUK VALLEY	207,820	569,478	245,127	695,318	244,488	511,935	0	1,180,891	3,447,237
531	SHAWNEE	134,816	332,661	125,160	610,457	186,061	383,718	91,229	475,956	2,209,240
510	SOUTH SUBURBAN	132,090	785,443	483,384	1,837,107	689,842	1,087,101	64,535	2,795,493	7,722,905
533	SOUTHEASTERN	148,667	1,022,843	168,048	1,237,218	128,032	434,670	0	450,952	3,441,763
534	SPOON RIVER	132,838	600,264	179,607	501,720	234,679	276,623	38,402	421,779	2,253,074
601	STATE COMM. COLL.	96,957	356,864	224,589	554,859	154,925	433,659	18,007	327,963	2,070,866
504	TRITON	252,994	2,164,894	1,437,320	4,215,317	1,055,868	1,678,158	267,686	5,032,644	15,849,887
516	WAUBONSEE	42,268	1,309,502	588,448	1,728,943	347,271	1,780,654	131,630	2,477,733	8,364,181
539	WOOD	181,228	290,924	215,184	980,320	251,355	575,300	0	892,611	3,005,694
	STATE TOTALS	6,579,203	$67,907,696	$30,154,419	$75,771,081	$22,771,295	$57,494,839	$2,764,487	$64,126,661	$320,990,478
	State Totals W/O State Comm. Coll.	6,556,967	$67,550,832	$29,929,830	$75,216,222	$22,616,370	$57,061,180	$2,746,480	$63,798,698	$318,919,612